IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 6TH SEPTEMBER 2007 / 15TH BHADRA 1929

WP(C).No. 4036 of 2007(E)

PETITIONER:

AJI.S., K.K.BHAVANAM,
CHAVARCODE, PARIPPALLY P.O., KOLLAM.

BY ADV. SRI.SIBY MATHEW
SRI.PHILIP J.VETTICKATTU

RESPONDENTS:
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1. THE TAHSILDAR, KOLLAM.

2. THE VILLAGE OFFICER,
PARIPPALLY VILLAGE.

3. STATE OF KERALA, REPRESENTED BY ITS
SECRETARY, REVENUE DEPARTMENT,
SECRETARIAT, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI. P.N. SANTHOSH

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF NOTICE DATED 31.1.2003 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

EXT.P2 TRUE COPY OF DEMAND NOTICE DATED 17.5.2003 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

EXT.P3 TRUE COPY OF RECEIPT DATED 1.7.2003 SHOWING THE PAYMENT OF BUILDING TAX BY THE PETITIONER.

EXT.P4 TRUE COPY OF RECEIPT DATED 26.8.2003 SHOWING THE PAYMENT OF BUILDING TAX BY THE PETITIONER.

EXT.P5 TRUE COPY OF RECEIPT DATED 26.9.2003 SHOWING THE PAYMENT OF BUILDING TAX BY THE PETITIONER.

EXT.P6 TRUE COPY OF RECEIPT DATED 30.12.2003 SHOWING THE PAYMENT OF BUILDING TAX BY THE PETITIONER.

EXT.P7 TRUE COPY OF NOTICE UNDER SECTION 9(2) AND 9(4) DIRECTING THE PETITIONER TO APPEAR BEFORE THE FIRST RESPONDENT.

EXT.P8 TRUE COPY OF NOTICE DATED 26.8.2006 DEMANDING THE PAYMENT OF RS. 30,600/-.

EXT.P9 TRUE COPY OF RR NOTICE DATED 22.1.2007 ISSUED SHOWING THE PAYMENT OF BUILDING TAX BY THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 4036 OF 2007

Dated this the 6th day of September, 2007

JUDGMENT

Heard counsel for the petitioner and Government Pleader. Even though counsel contended that assessment of addl. plinth area is not justified, counter affidavit shows that on inspection it was found that petitioner constructed one more floor above the existing building which led to increase in plinth area of the commercial building. In the circumstances, revised assessment is justified under Section 5(4) of the Kerala Building Tax Act. The challenge against assessment is therefore rejected. However, petitioner is given ten equal monthly instalments to clear the balance arrears with interest, first of which will be paid on or before 30th of this month and the balance on or before last day of nine succeeding months. If petitioner commits default in payment of any instalment, the instalment facility will stand automatically cancelled and respondents will be free to proceed for recovery of the entire arrears due.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge